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Taxpayers can now remit estimates, tax notice payments and return payments on the internet. For more information, please visit our web site.

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Taxpayer Assistance (603) 271-2186  
DRA Web Site: [revenue.nh.gov](http://revenue.nh.gov)  
Tax Forms - State of NH (603) 271-2192

**HEARINGS BUREAU, 57 Regional Drive, PO Box 1467, Concord, NH 03302-1467 (603) 271-1304**

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**LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF, PO Box 299, Concord, NH 03302-0299 (603) 271-6000**

**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION**

**FREQUENTLY ASKED QUESTIONS  
(FAQ's)  
ELECTRICITY CONSUMPTION  
TAX (CST)  
RSA 83-E REV 2600**



The New Hampshire Department of Revenue Administration offers this publication of answers to the most frequently asked questions. While we have attempted to identify the most common concerns, this publication does not address every situation, set of facts, or circumstances. Our goal is to develop a tax administration system that is fair and efficient, with taxpayers having the highest degree of confidence in the integrity of the Department.

Should you wish to request additional educational services or publications for use in state tax instruction, please feel free to send your request in writing to our NH DRA Customer Education Committee, PO Box 457, Concord, NH 03302-0457.

Visit us on the web @:  
**[revenue.nh.gov](http://revenue.nh.gov)**

**Q: What is the Electricity Consumption Tax?**

**A:** The Electricity Consumption Tax is a tax imposed on the consumer of electricity at the rate of \$.00055 per Kilowatt hour of electricity consumed.

**Q: Who pays the Electricity Consumption Tax?**

**A:** The tax is collected and remitted to the Department of Revenue Administration by the distribution companies, except in the case of consumers who generate their own power. These self-generating companies will submit tax returns on their own behalf.

**Q: When is the tax due?**

**A:** The tax and return is due and must be postmarked on or before the fifteenth day of the second month following the close of the taxable month. Any provider or consumer who has applied for and been granted permission to remit taxes annually shall file a return for each calendar year on or before February 15 of the following calendar year. Any provider or consumer who ceases to engage in distribution, redistribution or transmitting electrical energy for consumption must file a final return not more than one month after discontinuing such activity.

**Q: Where do I file?**

**A:** Mail your return and check to:  
NH Department of Revenue Administration,  
Document Processing Division  
PO Box 2035  
Concord, NH 03302-2035

**Q: Where can I obtain the tax forms DP-133 and DP-134?**

**A:** You may obtain forms by visiting the department or any state depository library, requesting them from the forms line (603) 271-2192 or from our web site [revenue.nh.gov](http://revenue.nh.gov).

**Q: Can I get an extension to file?**

**A:** Yes. A provider or consumer may request a thirty-one day extension of time for filing a return by submitting form DP-134 to the department no later than the due date of the original return, with payment of 100% of the tax determined to be due. To obtain a form DP-134 please call (603) 271-2192. Extensions are subject to approval. **A copy of the approved extension must accompany the return.**

**Q: How do I file an amended return?**

**A:** New Hampshire does not have a different form for amended electricity consumption tax returns. To file an amended return check the AMENDED RETURN box on top of the return and file the corrected information promptly.

**Q: What is a provider?**

**A:** Providers mean persons, including governmental units, distributing, redistributing or transmitting electrical energy for consumption in this state. The term does not include persons who redistribute electrical energy solely for the use of their tenants and who are consumers pursuant to RSA 83-E:1, II.

**Q: Can a consumer pay the tax directly to the State?**

**A:** Yes. A consumer may apply for permission to pay tax directly to the state. Direct payment shall be at the commissioner's discretion. Consumer means any person generating electricity for their own use other than residential customers or for emergency purposes. Rev. 2602.04-05. consumer includes retail consumers and anyone generating electricity for their own use.

**Administrative Rules and Laws:** Administrative Rules and Laws are available free from our web site at [revenue.nh.gov](http://revenue.nh.gov) or by visiting any New Hampshire State Depository Library where copies can be made for a fee.

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.